

State of Illinois PROPERTY TAX APPEAL BOARD

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MAURO GLORIOSO

Executive Director & General Counsel

Minutes of the Property Tax Appeal Board April 14, 2020 – 10:00 a.m. Springfield & Des Plaines, Illinois

1. Roll Call: Chairman Kevin L. Freeman, Jim Bilotta, Sarah Buckley, Dana D. Kinion,

and Robert J. Steffen.

Staff: Mauro Glorioso, Executive Director and General Counsel,

Steven Waggoner, Chief Administrative Law Judge,

James J. Moffat, Chief Fiscal Officer & Human Resources Manager,

David Suarez, Chief Information Officer,

Michael Bullock, Public Service Administrator,

Dianne Lerman, Recording Secretary.

Guest: One caller (unidentified after request to identify)

Chairman Freeman convened the meeting at 10:00 a.m. and welcomed the Board Members to the Property Tax Appeal Board Meeting via electronic means pursuant to Executive Order 2020-07.

Chairman Freeman welcomed and introduced Sarah Buckley, new Board Member to the Property Tax Appeal Board. The Board Members and staff welcomed Sarah Buckley to the Board. Ms. Buckley graciously thanked all.

Chairman Freeman asked Mr. Glorioso for an overview of how the Covid-19 virus has affected the operations of the Agency.

Mr. Glorioso welcomed the Board Members to the PTAB 'virtual' Board Meeting. Mr. Glorioso stated the Covid-19 virus has affected our agency as well as all other State agencies. He stated the Governor is trying to protect the public and our workers. He reported on 3/16/20 the Governor instituted a Stay at Home Order. At that time, the non-essential employees were informed they should leave the office and they would be set up on their home computers remotely in order to continue with PTAB business. Beginning

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the following day, March 17, David Suarez and David Egan have set up the network connections and our Administrative Law Judges and others are currently working remotely from home due to the crisis. The ALJ's are able to retrieve cases and write decisions and send them in remotely.

Mr. Glorioso reported that only he and Mr. Waggoner are in the offices daily, the phone lines are open to respond to taxpayers and attorneys, and we have been able to institute some new procedures. We are accepting filings as normal asking that filers submit the first page of their appeal reflecting the PIN number/s and date. All forms are available on our website. He further reported we have granted automatic extensions. Hearings scheduled through April 30, 2020 have been postponed and will be rescheduled at a later date pending the Governor's Orders. Mr. Glorioso stated an informational letter has been posted on our website and an e-mail blast has been sent out to all parties on the status of filing appeals, submitting evidence and requesting extensions in order to avoid the issue of any individual having to physically come into their offices. Updates of this notice have been updated periodically to further inform all interested parties.

A lengthy discussion followed regarding future deadlines and extensions.

Mr. Bilotta moved to grant an automatic extension for any pending deadlines from April 30th to May 31, 2020. Mr. Steffen seconded the Motion and it carried 5-0.

2. Approval of Minutes from Previous Meeting

Mrs. Kinion moved to approve the Board Minutes of February 11, 2020. Mr. Steffen seconded the Motion and it carried 4-0. Ms. Buckley abstained from the vote as she was not present at that time.

3. Adoption or Amendments to the Agenda

Chairman Freeman moved to adopt the Agenda as presented with one amendment to Attachment A. Said amendment was the removal of item number 14 for further review at the June 2020 Board Meeting. Mr. Bilotta seconded the Motion and it carried 5-0.

4. Discussion of Motions

a. Erwin & Susan Stefan: #18-04447-R-1 (McHenry)
Matt & Beth Saip: #18-04374-R-1 (McHenry)
Dan & Janette Alexander: #18-04446-R-1 (McHenry)

Mr. Bilotta moved to deny the McHenry County Board of Review's request for a further extension of time to submit evidence. Mrs. Kinion seconded the Motion and it carried 5-0.

b. Brian Peight: #18-04359-R-1 (Stephenson)
Terence & Debbie Millam: #18-04433-R-1 (Stephenson)

Mr. Bilotta moved to deny the Stephenson County Board of Review's request to accept evidence. Chairman Freeman seconded and the Motion carried 5-0.

c. Unit 100 Courthouse Square Office LLC: #18-04339-C-1 (DuPage)

Mr. Bilotta moved to grant the Motion with inclusion of the second PIN 05-16-341-002 to the appeal and grant the BOR 90-days to respond. Mrs. Kinion seconded the Motion and it carried 5-0.

d. Ecolab Inc: #18-01377-C-3 (Will)

Mrs. Kinion moved to deny the Intervenors' Motion to Vacate Default. Chairman Freeman seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

e. Mon Ami Realty, LLC: #18-04260-C-2 (Winnebago)
Estwing Manufacturing Co.: #18-04034-I-2 (Winnebago)
Amcore Investment Group Tr 99-13449: #18-04020-I-1 (Winnebago)
Banas Capital Management, LLC: #18-04284-I-1 (Winnebago)

Mr. Bilotta moved to grant the Intervenor's Motion for Leave to File Corrected Evidence in each of the appeals. Mr. Steffen seconded the Motion and it carried 5-0.

f. Grand Tower Energy Center LLC: #17-06141-I-3 (Jackson)

Mr. Steffen moved to grant the Intervenor a final 180-day extension. Chairman Freeman seconded the Motion and it carried 5-0.

g. Grand Tower Energy Center LLC: #18-01549-I-3 (Jackson)

Mr. Steffen moved to grant the Intervenor a 120-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

h. 1940 N. Cleveland Ave Condo. Association: #18-43032-R-1 (Cook - North Chicago)

Mr. Bilotta moved to deny the request to reinstate. Mrs. Kinion seconded the Motion and it carried 5-0.

i. Brook Lieon: #19-23299-R-1 (Cook - Evanston) Dylan Wright: #19-23300-R-1 (Cook - Evanston)

Mrs. Kinion moved to deny the Motion to reinstate each appeal. Mr. Steffen seconded the Motion and it carried 5-0.

5. Attachments

As to Attachment A, Chairman Freeman moved to approve the amended attachment. Mr. Bilotta seconded the Motion and it carried 5-0.

As to Attachment B, Mr. Bilotta moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 5-0.

As to Attachment C, Mrs. Kinion moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 4-0 with Chairman Freeman recusing.

As to Attachment D, Chairman Freeman moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

As to Attachment E, Chairman Freeman moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 4-0 with Mr. Steffen recusing.

As to Attachment F, Chairman Freeman moved to approve the attachment. Mr. Steffen seconded the Motion and it carried 4-0 with Mrs. Kinion recusing.

As to Attachment G, Mr. Steffen moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 4-0 with Ms. Buckley recusing.

As to Attachment Z, Mr. Steffen moved to approve the attachment. Mrs. Kinion seconded the Motion and it carried 5-0.

6. Other Business:

The Chairman's Report:

Chairman Freeman prepared and presented a power-point presentation for the Board's review and discussion as follows: "State of Illinois Property Tax Appeal Board, the Backlog: A proposed Solution". The presentation consisted of a deck outlining proposed solutions to the present backlog of appeals and included:

- An Executive Summary;
- PTAB's Mission Statement;
- The Ever-Increasing Backlog;
- Contemplated Solutions;
- Most Promising Solution: Filing Fees;
- Filing Fees: Timing and Implementation;
- Filing Fees: Expected Revenue Generated;
- Filing Fees: Use of Proceeds;
- Filing Fees / The Impact.

The presentation was reviewed and the history of PTAB was discussed including previous budget cuts, staff reductions, and the impact leading to our current backlog.

The presentation was well received by the Board Members. Information and comments were shared. Chairman Freeman will update the deck to include the PTAB history and other pertinent points identified during the presentation and discussion.

Chairman Freeman thanked the Board Members for their input, ideas and support. He also thanked Mr. Glorioso, Mr. Waggoner, Mr. Moffat, Mr. Suarez, and Mrs. Lerman for pulling the data together for his report and presentation.

The Board Members thanked Chairman Freeman for his report and ruled they would finalize the report for presentation to the Governor's Office at the appropriate time.

7. Adjournment

Chairman Freeman told all to stay safe and be well.

Mr. Bilotta moved to adjourn the meeting at 11:45 a.m. Mr. Steffen seconded the Motion and it carried 5-0.

Respectfully Submitted,

Mauro Glorioso

Executive Director and General Counsel

MG/dl